ID: CCA-711010-08 Number: **200913018** Release Date: 3/27/2009

Office:

UILC: 6230.04-00

From:

**Sent:** Tue 7/1/2008 10:10 AM

To: Cc:

Subject: RE:

That works. You would actually have two years under section 6230(c) to issue a refund rather than one year.